



3013 (02-02-05)

ANNUAL REPORT

OF

Name: MENASHA ELECTRIC & WATER UTILITIES

Principal Office: 321 MILWAUKEE STREET
P.O. BOX 340
MENASHA, WI 54952

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MELANIE KRAUSE of
(Person responsible for accounts)

_____, Menasha Electric & Water Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2006
(Signature of person responsible for accounts)	(Date)

MANAGER OF BUSINESS OPERATIONS

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MENASHA ELECTRIC & WATER UTILITIES**Utility Address:** 321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

When was utility organized? 3/1/1905**Report any change in name:****Effective Date:****Utility Web Site:** www.menashautilities.com

Utility employee in charge of correspondence concerning this report:

Name: MELANIE KRAUSE**Title:** MANAGER OF BUSINESS OPERATIONS**Office Address:**

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 967 - 4785**Fax Number:** (920) 967 - 4807**E-mail Address:** mkrause@wppisys.or

President, chairman, or head of utility commission/board or committee:

Name: STAN MARTENSON**Title:** COMMISSION PRESIDENT**Office Address:**

1377 MIDWAY ROAD

P.O. BOX 449

MENASHA, WI 54952-0449

Telephone: (920) 731 - 0381**Fax Number:** (920) 733 - 8578**E-mail Address:** stanm@martenson-eisle.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: TOM KARMAN**Title:** VICE PRESIDENT**Office Address:** SCHENCK & ASSOCIATES

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:** schenckcpa.com**Date of most recent audit report:** 2/24/2006**Period covered by most recent audit:** 2005

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DOUG YOUNG**Title:** GENERAL MANAGER**Office Address:**

321 MILWAUKEE STREET

P.O. BOX 340

MENASHA, WI 54952

Telephone: (920) 967 - 5178**Fax Number:** (920) 967 - 4807**E-mail Address:** dyoung@wppisys.org

Name of utility commission/committee: MENASHA UTILITIES COMMISSION

Names of members of utility commission/committee:

MR MARK L ALLWARDT, VICE PRESIDENT

MR DON J GRIESBACH, SECRETARY

MR JOE F LAUX, COMMISSIONER

MR STANLEY C MARTENSON, PRESIDENT

MS CARLA R WATSON, COMMISSIONER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	35,851,948	31,666,056	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	33,328,227	28,354,834	2
Depreciation Expense (403)	1,217,075	1,038,135	3
Amortization Expense (404-407)	58,790	53,337	4
Taxes (408)	1,085,094	1,114,330	5
Total Operating Expenses	35,689,186	30,560,636	
Net Operating Income	162,762	1,105,420	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	162,762	1,105,420	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,734	6,736	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	532,091	439,517	10
Miscellaneous Nonoperating Income (421)	824,823	374,612	11
Total Other Income	1,359,648	820,865	
Total Income	1,522,410	1,926,285	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,792)	(32,792)	12
Other Income Deductions (426)	101,240	80,286	13
Total Miscellaneous Income Deductions	68,448	47,494	
Income Before Interest Charges	1,453,962	1,878,791	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	385,044	426,080	14
Amortization of Debt Discount and Expense (428)	62,895	62,895	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	51,031	52,814	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	498,970	541,789	
Net Income	954,992	1,337,002	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,763,664	19,384,684	20
Balance Transferred from Income (433)	954,992	1,337,002	21
Miscellaneous Credits to Surplus (434)	4,436	44,739	22
Miscellaneous Debits to Surplus--Debit (435)	157,145	806	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,575	1,955	25
Total Unappropriated Earned Surplus End of Year (216)	21,562,372	20,763,664	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	35,851,948		35,851,948	1
Total (Acct. 400):	35,851,948	0	35,851,948	
Operation and Maintenance Expense (401-402):				
Derived	33,328,227		33,328,227	2
Total (Acct. 401-402):	33,328,227	0	33,328,227	
Depreciation Expense (403):				
Derived	1,217,075		1,217,075	3
Total (Acct. 403):	1,217,075	0	1,217,075	
Amortization Expense (404-407):				
Derived	58,790		58,790	4
Total (Acct. 404-407):	58,790	0	58,790	
Taxes (408):				
Derived	1,085,094		1,085,094	5
Total (Acct. 408):	1,085,094	0	1,085,094	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	162,762	0	162,762	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	2,734		2,734	8
Total (Acct. 415-416):	2,734	0	2,734	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

DISTRIBUTION INTEREST	488,854	0	488,854	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER INTEREST	31,995	0	31,995 12
GENERATION INTEREST	11,242	0	11,242 13
Total (Acct. 419):	532,091	0	532,091
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		19,614	19,614 14
Contributed Plant - Electric		41,577	41,577 15
WPPI BUYOUT CAPACITY CREDITS	763,632	0	763,632 16
Total (Acct. 421):	763,632	61,191	824,823
TOTAL OTHER INCOME:	1,298,457	61,191	1,359,648

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,792)		(32,792) 17
NONE	0	0	0 18
Total (Acct. 425):	(32,792)	0	(32,792)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		15,048	15,048 19
Depreciation Expense on Contributed Plant - Electric		80,181	80,181 20
MEUW DUES RELATING TO LEGISLATIVE ACTIVITY	6,011	0	6,011 21
Total (Acct. 426):	6,011	95,229	101,240
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,781)	95,229	68,448

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	385,044		385,044 22
Total (Acct. 427):	385,044	0	385,044
Amortization of Debt Discount and Expense (428):			
ELECTRIC	46,414		46,414 23
WATER	16,481		16,481 24
Total (Acct. 428):	62,895	0	62,895
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	51,031		51,031 26
Total (Acct. 430):	51,031	0	51,031
Other Interest Expense (431):			
Derived	0		0 27
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	498,970	0	498,970
NET INCOME:	989,030	(34,038)	954,992
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	19,142,192	1,621,472	20,763,664 29
Total (Acct. 216):	19,142,192	1,621,472	20,763,664
Balance Transferred from Income (433):			
Derived	989,030	(34,038)	954,992 30
Total (Acct. 433):	989,030	(34,038)	954,992
Miscellaneous Credits to Surplus (434):			
GENERATION PRIOR YEAR UNFUNDED LIABILITY ACCRUI	4,407	0	4,407 31
MISCELLANEOUS	29	0	29 32
Total (Acct. 434):	4,436	0	4,436
Miscellaneous Debits to Surplus--Debit (435):			
MISCELLANEOUS	723	0	723 33
WATER PRIOR YEAR UNFUNDED LIABILITY ACCRUED IN	4,407	0	4,407 34
RETIRE WESTINGHOUSE TRANSFORMER FROM PROP I	152,015	0	152,015 35
Total (Acct. 435)--Debit:	157,145	0	157,145
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 36
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
WORK DONE FOR THE CITY	3,575	0	3,575 37
Total (Acct. 439)--Debit:	3,575	0	3,575
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	19,974,938	1,587,434	21,562,372

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,257	5,462			6,719	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,125	976			2,101	3
Materials	208	1,101			1,309	4
Taxes					0	5
Other (list by major classes):						
TRUCK	365	210			575	6
Total costs and expenses	1,698	2,287	0	0	3,985	
Net income (or loss)	(441)	3,175	0	0	2,734	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,934,053	32,917,895	0	0	35,851,948	1
Less: interdepartmental sales	0	88,214	0	0	88,214	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,249	13,723			14,972	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,932,804	32,815,958	0	0	35,748,762	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	832,412	131,087	963,499	1
Electric operating expenses	1,354,818	142,011	1,496,829	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,698		1,698	6
Other nonutility expenses			0	7
Water utility plant accounts	19,491		19,491	8
Electric utility plant accounts	201,592		201,592	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	273,098	(273,098)	0	18
All other accounts	9,906		9,906	19
Total Payroll	2,693,015	0	2,693,015	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	20	1
Electric	20	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	38,406,158	36,697,173	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	14,418,414	13,398,224	2
Net Utility Plant	23,987,744	23,298,949	
Utility Plant Acquisition Adjustments (117-118)	147,179	205,969	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	24,134,923	23,504,918	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	228,910	228,910	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	228,910	228,910	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,454,897	2,715,441	8
Special Funds (125-128)	10,137,766	4,145,879	9
Total Other Property and Investments	15,821,573	7,090,230	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	158,938	914,919	10
Special Deposits (132-134)	1,000	1,000	11
Working Funds (135)	4,275	4,275	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,249,829	2,592,697	15
Other Accounts Receivable (143)	48,111	2,545,638	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,000	3,000	17
Receivables from Municipality (145)	2,624,449	1,449,016	18
Materials and Supplies (151-163)	527,710	499,838	19
Prepayments (165)	53,577	43,456	20
Interest and Dividends Receivable (171)	93,171	85,611	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	6,758,060	8,133,450	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	362,378	336,796	24
Other Deferred Debits (182-186)	2,584,646	2,661,165	25
Total Deferred Debits	2,947,024	2,997,961	
Total Assets and Other Debits	49,661,580	41,726,559	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	637,438	637,438	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	21,562,372	20,763,664	28
Total Proprietary Capital	22,199,810	21,401,102	
LONG-TERM DEBT			
Bonds (221-222)	15,055,000	8,870,000	29
Advances from Municipality (223)	2,821,319	1,753,434	30
Other Long-Term Debt (224)	1,584	2,584	31
Total Long-Term Debt	17,877,903	10,626,018	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,964,220	2,203,698	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	25,516	25,225	35
Taxes Accrued (236)	871,210	883,386	36
Interest Accrued (237)	139,494	153,327	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	28,521	86,601	40
Miscellaneous Current and Accrued Liabilities (242)	78,126	77,736	41
Total Current and Accrued Liabilities	4,107,087	3,429,973	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	65,950	69,157	43
Other Deferred Credits (253)	5,410,830	6,200,309	44
Total Deferred Credits	5,476,780	6,269,466	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	49,661,580	41,726,559	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	13,456,316	0	0	23,240,857	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,606,494	0	0	21,948,966	2
Utility Plant in Service - Contributed Plant (101.2)	1,047,422	0	0	1,359,558	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	235,228			15,781	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	511,228			681,481	9
Total Utility Plant	14,400,372	0	0	24,005,786	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,888,870	0	0	8,708,125	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	285,824	0	0	535,595	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	5,174,694	0	0	9,243,720	
Net Utility Plant	9,225,678	0	0	14,762,066	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,624,075	8,025,701			12,649,776	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	328,241	888,834			1,217,075	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	39,176				39,176	6
Accruals charged other						7
accounts (specify):						8
Power Operated/Transportation	9,331	66,361			75,692	9
Salvage	10,851	49,354			60,205	10
Other credits (specify):						11
Adjustment to plant	1,068	0			1,068	12
Computer Equipment	(40,811)	40,811			0	13
					0	14
					0	15
Total credits	347,856	1,045,360	0	0	1,393,216	16
Debits during year						17
Book cost of plant retired	67,878	291,477			359,355	18
Cost of removal	15,183	70,060			85,243	19
Other debits (specify):						20
Adjustment to plant	0	1,398			1,398	
					0	
					0	23
					0	24
Total debits	83,061	362,935	0	0	445,996	25
Balance end of year (111.1)	4,888,870	8,708,126	0	0	13,596,996	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	271,749	476,699			748,448	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	15,048	80,181			95,229	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	0			0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,048	80,181	0	0	95,229	16
Debits during year						17
Book cost of plant retired	974	21,285			22,259	18
Cost of removal	0	0			0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	974	21,285	0	0	22,259	25
Balance end of year (111.1)	285,823	535,595	0	0	821,418	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land and Land Rights	228,910			228,910	2
Total Nonutility Property (121)	228,910	0	0	228,910	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	228,910	0	0	228,910	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	3,000	1
Additions:		
Provision for uncollectibles during year	14,971	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	14,971	
Deductions:		
Accounts written off during the year: Utility Customers	14,971	5
Accounts written off during the year: Others		6
Total accounts written off	14,971	
Balance end of year	3,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			459,974		459,974	419,710	3
Total Electric Utility					459,974	419,710	

Account	Total End of Year	Amount Prior Year	
Electric utility total	459,974	419,710	1
Water utility (154)	67,736	80,128	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	527,710	499,838	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 Revenue Bond Electric	35,706	428	122,832	1
1996 Revenue Bond Water	16,481	428	227,053	2
2002 BAN ELECTRIC	10,708	428	12,493	3
Total			362,378	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	637,438	1
Changes during year (explain):		
NONE	0	2
Balance end of year	637,438	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Bond Issue	09/01/1996	09/01/2017	5.28%	3,755,000	1
ELECTRIC BOND ISSUE	09/01/1996	09/01/2008	4.94%	2,040,000	2
ELECTRIC BANS 2002	12/01/2002	03/01/2007	3.00%	2,245,000	3
ELECTRIC REVENUE BONDS 2005	12/28/2005	11/01/2012	3.75%	3,605,000	4
WATER REVENUE BONDS 2005	12/28/2005	11/01/2025	3.75%	3,410,000	5
Total Bonds (Account 221):				15,055,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 15,055,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
UTILITY PAYABLE TO CITY OF MENASHA	12/31/2002	03/13/2013	3.35%	1,143,249	1
WATER PAYABLE TO GENERATION	12/31/2005	12/31/2025	4.00%	500,000	2
WATER PAYABLE TO ELECTRIC	12/31/2005	12/31/2025	4.00%	1,178,070	3
Total for Account 223				2,821,319	
Other Long-Term Debt (224)					
CAPITAL LEASE	08/12/2003	07/31/2007	0.00%	1,584	4
Total for Account 224				1,584	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	883,386	1
Accruals:		
Charged water department expense	364,700	2
Charged electric department expense	716,314	3
Charged sewer department expense		4
Other (explain):		
None		5
Total Accruals and other credits	1,081,014	
Taxes paid during year:		
County, state and local taxes	868,433	6
Social Security taxes	180,251	7
PSC Remainder Assessment	40,318	8
Other (explain):		
Utility Tax	4,188	9
Total payments and other debits	1,093,190	
Balance end of year	871,210	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Joint Bond Issue Electric	68,083	178,625	188,875	57,833	1
Joint Bond Issue Water	71,793	206,419	210,002	68,210	2
Subtotal	139,876	385,044	398,877	126,043	
Advances from Municipality (223)					
PAYABLE FROM WATER TO ELECTRIC	0	10,678	10,678	0	3
PAYABLE TO CITY OF MENASHA	13,451	40,353	40,353	13,451	4
Subtotal	13,451	51,031	51,031	13,451	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	153,327	436,075	449,908	139,494	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WPPI BUYOUT INVESTED IN STEAM	3,000,000	2
NET VALUE OF GENERATION PLANT INVESTED IN STEAM	371,775	3
MISCELLANEOUS STOCK	1,836	4
INVESTMENT IN ATC	2,080,221	5
GEN TEK INC. STOCK	1,065	6
Total (Acct. 124):	5,454,897	
Sinking Funds (125):		
JOINT BOND REDEMPTION	783	7
JOINT DEBT SERVICE	595,418	8
ACQUISITION FUND	826	9
TRANSMISSION RESERVE	173,006	10
OPERATING RESERVE	44,873	11
ECONOMIC DEVELOPMENT FUND	836	12
WATER UTILITY RESERVE	36,249	13
POST EMPLOYMENT HEALTH BENEFIT FUND	23,355	14
DEFEASANCE FUNDS	8,207,489	15
Total (Acct. 125):	9,082,835	
Depreciation Fund (126):		
DEPRECIATION FUND	1,054,931	16
Total (Acct. 126):	1,054,931	
Other Special Funds (128):		
NONE		17
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		18
Total (Acct. 132):	0	
Other Special Deposits (134):		
POSTAGE ACCOUNT	1,000	19
Total (Acct. 134):	1,000	
Notes Receivable (141):		
NONE		20
Total (Acct. 141):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Customer Accounts Receivable (142):		
Water	263,466	21
Electric	2,986,363	22
Sewer (Regulated)		23
Other (specify):		
NONE		24
Total (Acct. 142):	3,249,829	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		25
Merchandising, jobbing and contract work		26
Other (specify):		
ATC BILLING	41,873	27
INSURANCE BILLING	(9,923)	28
ACCOUNTS RECEIVABLE PROJECT SHARE	8,082	29
TAX ROLL WRITE OFFS WATER	8,079	30
Total (Acct. 143):	48,111	
Receivables from Municipality (145):		
RECEIVABLE FROM WATER TO GENERATION	500,000	31
RECEIVABLE FROM WATER TO ELECTRIC	1,178,070	32
RECEIVABLE FROM FIBER TO ELECTRIC	581,948	33
RECEIVABLE FROM ENERGY SERVICES TO ELECTRIC	225,738	34
TAX ROLL WRITE OFFS ELECTRIC	45,195	35
DIGGERS HOTLINE INVOICES	2,083	36
SEWER EXPENSES FOR CITY	17,986	37
SEWER USER FEES	73,429	38
Total (Acct. 145):	2,624,449	
Prepayments (165):		
PREPAID EQUIPMENT SUPPORT/MAINTENANCE	6,292	39
CONTAINER DEPOSITS	255	40
PREPAID UTILITY TAX	3,130	41
PREPAID PSC ADVANCE ASSESSMENT	14,899	42
PREPAID INSURANCE	29,001	43
Total (Acct. 165):	53,577	
Extraordinary Property Losses (182):		
NONE		44
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Preliminary Survey and Investigation Charges (183):		
BUILDING EXPANSION FEASIBILITY STUDY	13,248	45
Total (Acct. 183):	13,248	
Clearing Accounts (184):		
NONE		46
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		47
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNFUNDED LIABILITY FOR THE WI RETIREMENT SYSTEM	896,329	48
FEES/MISCELLANEOUS ITEMS	608	49
RESIDENTIAL FIC PROGRAM	452,519	50
COMMERCIAL & INDUSTRIAL CONSERVATION PROGRAM	1,221,942	51
Total (Acct. 186):	2,571,398	
Payables to Municipality (233):		
NONE		52
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	590,263	53
ACCRUED PAYROLL AND BENEFITS	246,215	54
PUBLIC BENEFITS LOW INCOME PROGRAM	16,280	55
DEFERRED CUSTOMER CONSERVATION	1,830,509	56
POST EMPLOYMENT HEALTH BENEFIT/INSURANCE	182,103	57
CAPACITY CREDITS FOR WPPI BUYOUT	2,545,460	58
Total (Acct. 253):	5,410,830	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	12,480,717	21,510,377	0	0	33,991,094	1
Materials and Supplies	73,932	439,842	0	0	513,774	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,756,472	8,366,913	0	0	13,123,385	4
Customer Advances for Construction		65,950			65,950	5
Regulatory Liability	227,784	378,875	0	0	606,659	6
NONE					0	7
Average Net Rate Base	7,570,393	13,138,481	0	0	20,708,874	
Net Operating Income	206,837	(44,075)	0	0	162,762	8
Net Operating Income as a percent of						
Average Net Rate Base	2.73%	-0.34%	N/A	N/A	0.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	233,940	389,115	0	0	623,055	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,312	20,480	0	0	32,792	3
Other (specify):						
NONE					0	4
Balance End of Year	221,628	368,635	0	0	590,263	

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-15)

General footnotes

The 1996 Water and Electric Revenue Bond Issue and 2002 Electric Revenue BANS were callable in December 2005. They were refinanced with the 2005 Water and Electric Revenue Bonds.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

The original loan from 2002 for water payable to electric was for \$374,300 at 1.75% and maturity date of 2022. The loan has been restructured every year and the term has remained at 20 years, but the interest rate has changed effective December 31, 2005 to 4% to reflect the market rate.

The other long-term debt reflects a capital lease with set monthly payments.

Balance Sheet End-of-Year Account Balances (Page F-19)

General footnotes

The Defeasance Funds are callable on 3/1/06 and will be used to pay off the existing debt.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

Fees/Miscellaneous Items were prepaid for 2006.

The Residential FIC Program and Commercial & Industrial Conservation Programs were set up by the PSC in 1989 and remaining conservation dollars will be spent over the next 3 years.

An amortization request for the WRS Unfunded Liability was submitted to the PSC on 1/19/04. No correspondence has been received.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The American Transmission Company billing is for the 4th quarter of telecommunications and operations and maintenance expenses for shared substations including Melissa, Tayco and Northside.

The loan for water payable to generation consists of principal of \$500,000 as of December 31, 2005 with an interest rate of 4% for the next 20 years. This loan was added at the end of 2005 to help cover pre-construction costs of the water plant project.

The loan for water payable to electric consists of principal of \$1,178,070 as of December 31, 2005 with an interest rate of 4% for the next 20 years. This loan has been redone several times for additional water borrowings from electric. A portion of the above water loans payable to electric and generation will be repaid in April 2006 by financing through the Safe Water Drinking Funds loan program.

The loan for fiber payable to electric did not increase this year and now has a principal balance of \$581,948. This loan was redone at the end of 2004 for twenty years maturing in 2024 with an interest rate of 1.75%.

The original loan for energy services payable to electric has an interest rate of 1.75% and will be paid off in 2010. In 2005, another loan was added for \$142,623 with an interest rate of 3% maturing in 2015.

The tax roll write-offs are the electric accounts receivable of customers added to the city tax roll for the year.

The sewer user fees are the customer accounts for sewer fees that we collect for the city. The sewer expenses for the city is the sewer receivable from the municipality for December 2005 charges.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,868,363	3,095,174	1
Total Sales of Water	2,868,363	3,095,174	
Other Operating Revenues			
Forfeited Discounts (470)	4,324	4,050	2
Miscellaneous Service Revenues (471)	1,880	1,560	3
Rents from Water Property (472)	45,705	42,804	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,781	14,101	6
Total Other Operating Revenues	65,690	62,515	
Total Operating Revenues	2,934,053	3,157,689	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	38,002	45,459	7
Pumping Expenses (620-633)	226,682	209,685	8
Water Treatment Expenses (640-652)	905,413	854,651	9
Transmission and Distribution Expenses (660-678)	288,502	338,750	10
Customer Accounts Expenses (901-905)	89,998	89,857	11
Sales Expenses (910)	1,623	1,026	12
Administrative and General Expenses (920-932)	492,151	535,951	13
Total Operation and Maintenance Expenses	2,042,371	2,075,379	
Other Operating Expenses			
Depreciation Expense (403)	328,241	281,883	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	356,604	355,682	16
Total Other Operating Expenses	684,845	637,565	
Total Operating Expenses	2,727,216	2,712,944	
NET OPERATING INCOME	206,837	444,745	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	480	1,339	2
Industrial	1	105	306	3
Total Unmetered Sales to General Customers (460)	2	585	1,645	
Metered Sales to General Customers (461)				
Residential	4,751	225,077	1,052,878	4
Commercial	212	44,295	152,874	5
Industrial	30	278,306	622,126	6
Total Metered Sales to General Customers (461)	4,993	547,678	1,827,878	
Private Fire Protection Service (462)	34		67,364	7
Public Fire Protection Service (463)	4,956		552,153	8
Other Sales to Public Authorities (464)	36	17,624	59,834	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	160,486	359,489	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	10,022	726,373	2,868,363	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Sanitary District #4	Airport & Hwy 47	160,486	359,489	1
Total		160,486	359,489	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	552,153	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	552,153	
Forfeited Discounts (470):		
Customer late payment charges	4,324	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,324	
Miscellaneous Service Revenues (471):		
WATER RECONNECTION FEES	1,880	7
Total Miscellaneous Service Revenues (471)	1,880	
Rents from Water Property (472):		
WATER TOWER LEASE AGREEMENT	45,705	8
Total Rents from Water Property (472)	45,705	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,781	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	13,781	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,324	2,153	1
Operation Labor and Expenses (601)	34,023	41,954	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	1,394	1,294	6
Maintenance of Structures and Improvements (611)	0	58	7
Maintenance of Collecting and Impounding Reservoirs (612)	261	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	38,002	45,459	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,434	10,099	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	212	16
Fuel or Power Purchased for Pumping (623)	88,214	90,406	17
Pumping Labor and Expenses (624)	111,020	98,910	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	3,230	2,751	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	7,624	6,735	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	5,160	572	25
Total Pumping Expenses	226,682	209,685	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	28,957	26,470	26
Chemicals (641)	350,073	333,487	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	435,601	341,864	28
Miscellaneous Expenses (643)	15,510	16,187	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	19,061	16,904	31
Maintenance of Structures and Improvements (651)	559	10,586	32
Maintenance of Water Treatment Equipment (652)	55,652	109,153	33
Total Water Treatment Expenses	905,413	854,651	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,156	3,523	34
Storage Facilities Expenses (661)	6,782	5,235	35
Transmission and Distribution Lines Expenses (662)	25,093	25,584	36
Meter Expenses (663)	(3,875)	(8,359)	37
Customer Installations Expenses (664)	14,589	16,387	38
Miscellaneous Expenses (665)	57,238	68,142	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	3,718	3,523	41
Maintenance of Structures and Improvements (671)	8,055	4,051	42
Maintenance of Distribution Reservoirs and Standpipes (672)	483	17,375	43
Maintenance of Transmission and Distribution Mains (673)	125,901	161,735	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	28,119	30,619	46
Maintenance of Meters (676)	1,672	1,443	47
Maintenance of Hydrants (677)	8,310	3,845	48
Maintenance of Miscellaneous Plant (678)	8,261	5,647	49
Total Transmission and Distribution Expenses	288,502	338,750	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,625	2,044	50
Meter Reading Labor (902)	22,675	25,967	51
Customer Records and Collection Expenses (903)	63,449	62,920	52
Uncollectible Accounts (904)	1,249	(1,074)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	89,998	89,857	
SALES EXPENSES			
Sales Expenses (910)	1,623	1,026	55
Total Sales Expenses	1,623	1,026	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	108,208	111,891	56
Office Supplies and Expenses (921)	14,463	16,268	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	11,910	12,968	59
Property Insurance (924)	3,671	4,103	60
Injuries and Damages (925)	29,862	29,740	61
Employee Pensions and Benefits (926)	287,667	329,997	62
Regulatory Commission Expenses (928)	4,471	5,478	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	15,897	11,460	65
Rents (931)	600	600	66
Maintenance of General Plant (932)	15,402	13,446	67
Total Administrative and General Expenses	492,151	535,951	
Total Operation and Maintenance Expenses	2,042,371	2,075,379	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		295,279	295,279	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,096	6,691	2
Net property tax equivalent		287,183	288,588	
Social Security		60,880	63,050	3
PSC Remainder Assessment		3,857	3,144	4
Other (specify): SEWER CHARGE		4,684	900	5
Total tax expense		356,604	355,682	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185300				3
County tax rate	mills		5.233000				4
Local tax rate	mills		9.437800				5
School tax rate	mills		8.596400				6
Voc. school tax rate	mills		1.679100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.131600				10
Less: state credit	mills		1.146600				11
Net tax rate	mills		23.985000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.437800				14
Combined School Tax Rate	mills		10.275500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.713300				17
Total Tax Rate	mills		25.131600				18
Ratio of Local and School Tax to Total	dec.		0.784403				19
Total tax net of state credit	mills		23.985000				20
Net Local and School Tax Rate	mills		18.813904				21
Utility Plant, Jan. 1	\$	13,456,316	13,456,316				22
Materials & Supplies	\$	80,128	80,128				23
Subtotal	\$	13,536,444	13,536,444				24
Less: Plant Outside Limits	\$	2,250	2,250				25
Taxable Assets	\$	13,534,194	13,534,194				26
Assessment Ratio	dec.		1.012333				27
Assessed Value	\$	13,701,111	13,701,111				28
Net Local & School Rate	mills		18.813904				29
Tax Equiv. Computed for Current Year	\$	257,771	257,771				30
Tax Equivalent per 1994 PSC Report	\$	295,279					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	295,279					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	85,506		6
Lake, River and Other Intakes (313)	9,383		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	150,759		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	245,650	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,710		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	70,112		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	607,119	11,346	17
Diesel Pumping Equipment (326)	3,527		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	731,468	11,346	
WATER TREATMENT PLANT			
Land and Land Rights (330)	21,563		21
Structures and Improvements (331)	1,152,916		22
Water Treatment Equipment (332)	2,537,329	18,150	23
Total Water Treatment Plant	3,711,808	18,150	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			85,506	6
Lake, River and Other Intakes (313)			9,383	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			150,759	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	245,650	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			50,710	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			70,112	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	22,272		596,193	17
Diesel Pumping Equipment (326)			3,527	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	22,272	0	720,542	
WATER TREATMENT PLANT				
Land and Land Rights (330)			21,563	21
Structures and Improvements (331)			1,152,916	22
Water Treatment Equipment (332)	2,955		2,552,524	23
Total Water Treatment Plant	2,955	0	3,727,003	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	249,572		24
Structures and Improvements (341)	202,770		25
Distribution Reservoirs and Standpipes (342)	1,628,961		26
Transmission and Distribution Mains (343)	3,783,421	127,939	27
Fire Mains (344)	0		28
Services (345)	341,753	33,902	29
Meters (346)	685,596	105,946	30
Hydrants (348)	363,154	21,160	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,255,227	288,947	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,632		35
Computer Equipment (391.1)	24,338	246	36
Transportation Equipment (392)	149,298		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	97,732	1,300	39
Laboratory Equipment (395)	27,968		40
Power Operated Equipment (396)	21,009		41
Communication Equipment (397)	16,090		42
SCADA Equipment (397.1)	60,721		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	410,788	1,546	
Total utility plant in service directly assignable	12,354,941	319,989	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,354,941	319,989	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			249,572	24
Structures and Improvements (341)			202,770	25
Distribution Reservoirs and Standpipes (342)			1,628,961	26
Transmission and Distribution Mains (343)	2,254		3,909,106	27
Fire Mains (344)			0	28
Services (345)	483		375,172	29
Meters (346)			791,542	30
Hydrants (348)	844		383,470	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,581	0	7,540,593	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			13,632	35
Computer Equipment (391.1)		(558)	24,026	36
Transportation Equipment (392)	39,070		110,228	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			99,032	39
Laboratory Equipment (395)			27,968	40
Power Operated Equipment (396)			21,009	41
Communication Equipment (397)			16,090	42
SCADA Equipment (397.1)			60,721	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	39,070	(558)	372,706	
Total utility plant in service directly assignable	67,878	(558)	12,606,494	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	67,878	(558)	12,606,494	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	16,078		22
Water Treatment Equipment (332)	32,185		23
Total Water Treatment Plant	48,263	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			16,078 22
Water Treatment Equipment (332)	45		32,140 23
Total Water Treatment Plant	45	0	48,218

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	562,136	5,000	27
Fire Mains (344)	0		28
Services (345)	360,912	14,614	29
Meters (346)	14,724		30
Hydrants (348)	36,122		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	973,894	19,614	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,625		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	6,625	0	
Total utility plant in service directly assignable	1,028,782	19,614	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,028,782	19,614	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	335		566,801 27
Fire Mains (344)			0 28
Services (345)	510		375,016 29
Meters (346)			14,724 30
Hydrants (348)	84		36,038 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	929	0	992,579
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			6,625 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,625
Total utility plant in service directly assignable	974	0	1,047,422
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	974	0	1,047,422

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	79,217	1.70%	1,454	2
Lake, River and Other Intakes (313)	9,383	1.70%	0	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	96,511	1.80%	2,714	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	185,111		4,168	
PUMPING PLANT				
Structures and Improvements (321)	32,403	3.50%	1,775	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	19,899	4.40%	3,085	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	235,556	5.50%	33,091	12
Diesel Pumping Equipment (326)	1,337	4.40%	155	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	289,195		38,106	
WATER TREATMENT PLANT				
Structures and Improvements (331)	587,893	3.20%	36,893	16
Water Treatment Equipment (332)	1,560,365	3.30%	83,983	17
Total Water Treatment Plant	2,148,258		120,876	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	80,055	3.20%	6,489	18
Distribution Reservoirs and Standpipes (342)	597,803	1.90%	30,950	19
Transmission and Distribution Mains (343)	599,530	1.30%	50,001	20
Fire Mains (344)	0			21
Services (345)	150,915	2.90%	10,395	22
Meters (346)	233,453	5.50%	40,621	23
Hydrants (348)	85,603	2.20%	8,213	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					80,671	2
313					9,383	3
314					0	4
315					0	5
316					99,225	6
317					0	7
	0	0	0	0	189,279	
321					34,178	8
322					0	9
323					22,984	10
324					0	11
325	22,272				246,375	12
326					1,492	13
327					0	14
328					0	15
	22,272	0	0	0	305,029	
331					624,786	16
332	2,955				1,641,393	17
	2,955	0	0	0	2,266,179	
341					86,544	18
342					628,753	19
343	2,254	12,380	1,461		636,358	20
344					0	21
345	483				160,827	22
346				55	274,129	23
348	844	2,803	6,835		97,004	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,747,359		146,669	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	8,951	5.80%	791	27
Computer Equipment (391.1)	20,514	25.00%	987	28
Transportation Equipment (392)	77,021	5.80%	7,505	29
Stores Equipment (393)	0	5.80%		30
Tools, Shop and Garage Equipment (394)	78,222	5.80%	5,706	31
Laboratory Equipment (395)	23,726	5.80%	1,622	32
Power Operated Equipment (396)	11,531	8.26%	1,826	33
Communication Equipment (397)	2,103	10.00%	1,609	34
SCADA Equipment (397.1)	32,084	10.00%	6,072	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	254,152		26,118	
Total accum. prov. directly assignable	4,624,075		335,937	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,624,075		335,937	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>3,581</u>	<u>15,183</u>	<u>8,351</u>	<u>0</u>	<u>1,883,615</u>	
390					0	26
391					9,742	27
391.1				(558)	20,943	28
392	39,070		2,500	1,626	49,582	29
393					0	30
394					83,928	31
395					25,348	32
396					13,357	33
397					3,712	34
397.1					38,156	35
398					0	36
399					0	37
	<u>39,070</u>	<u>0</u>	<u>2,500</u>	<u>1,068</u>	<u>244,768</u>	
	<u>67,878</u>	<u>15,183</u>	<u>10,851</u>	<u>1,068</u>	<u>4,888,870</u>	
					0	38
	<u>67,878</u>	<u>15,183</u>	<u>10,851</u>	<u>1,068</u>	<u>4,888,870</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	8,511	2.70%	438	16
Water Treatment Equipment (332)	20,049	3.24%	1,044	17
Total Water Treatment Plant	28,560		1,482	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	83,519	0.93%	4,915	20
Fire Mains (344)	0			21
Services (345)	146,763	2.20%	7,089	22
Meters (346)	6,634	5.00%	790	23
Hydrants (348)	5,671	1.59%	472	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	0	
321					0	8
322					0	9
323					0	10
324					0	11
325					0	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	0	
331					8,949	16
332	45				21,048	17
	45	0	0	0	29,997	
341					0	18
342					0	19
343	335				88,099	20
344					0	21
345	510				153,342	22
346					7,424	23
348	84				6,059	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	242,587		13,266	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	602	9.09%	301	27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	602		301	
Total accum. prov. directly assignable	271,749		15,049	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	271,749		15,049	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	929	0	0	0	254,924
390					0 26
391					903 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	903
	974	0	0	0	285,824
					0 38
	974	0	0	0	285,824

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		78,961		78,961	1
February		71,614		71,614	2
March		77,627		77,627	3
April		78,542		78,542	4
May		84,936		84,936	5
June		98,440		98,440	6
July		100,558		100,558	7
August		93,511		93,511	8
September		82,349		82,349	9
October		83,048		83,048	10
November		83,101		83,101	11
December		78,805		78,805	12
Total annual pumpage	0	1,011,492	0	1,011,492	
Less: Water sold				726,373	13
Volume pumped but not sold				285,119	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				117,801	16
Volume related to equipment/system malfunction				52,800	17
Non-utility volume NOT included in water sales				2,126	18
Total volume not sold but accounted for				172,727	19
Volume pumped but unaccounted for				112,392	20
Percent of water lost				11%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,800	24
Date of maximum: 6/17/2005					25
Cause of maximum:					26
SCA Tissue used more water than normal. They were pumping 3,000 gal/min.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,817	27
Date of minimum: 12/26/2005					28
Total KWH used for pumping for the year				1,582,885	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
FOX RIVER	1	0	4	24	1
FOX RIVER	2	140	6	16	2
LAKE WINNEBAGO	3	3	4	42	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	105 MANITOWOC STREET	105 MANITOWOC STREET	105 MANITOWOC STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1988	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	7,000	3,900	5,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9
Year Installed	1988	1988	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	400	250	300	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	HIGH LIFT #5	INT LIFT #1	14
Location	105 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	GOULDS	DELAVEL	ALLIS CHALMER	18
Year Installed	1988	1927	1988	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	1,500	6,300	21
Pump Motor or Standby Engine Mfr	US MOTORS	ALLIS CHALMER	US MOTORS	22
Year Installed	1988	1987	1988	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	125	150	75	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	INT LIFT #2	INT LIFT #3	LOW LIFT #5	1
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	2
Purpose	B	B	P	3
Destination	R	R	T	4
Pump Manufacturer	ALLIS CHALMER	ALLIS CHALMER	DELAVEL	5
Year Installed	1988	1988	1927	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,900	3,500	1,800	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	WESTINGHOUSE	9
Year Installed	1988	1988	1927	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	30	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #6	LOW LIFT #7	LOW LIFT #8	14
Location	57 MANITOWOC STREET	57 MANITOWOC STREET	57 MANITOWOC STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1966	1966	1960	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,472	3,472	3,472	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ELLIOT COMPANY	22
Year Installed	1966	1966	1960	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	75	75	50	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL1	CLEARWELL2	CLEARWELL3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1947	1967	1988	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	0	0	10
Total capacity in gallons (actual)	500,000	100,000	3,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			15
				16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	9.5000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL4	ISLAND	MANITOWOC STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1927	1967	1929	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	0	153	154	10
Total capacity in gallons (actual)	200,000	750,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	290	0	0	0	290
M	D	2.000	1,420	0	0	0	1,420
M	D	4.000	5,021	0	100	0	4,921
P	S	4.000	0	50			50
M	D	6.000	167,260	0	1,622	0	165,638
P	D	6.000	14,734	1,385	0	0	16,119
M	D	8.000	47,743	0	27	0	47,716
P	D	8.000	2,613	57	0	0	2,670
M	D	10.000	10,639	10	0	0	10,649
P	D	10.000	6,043	300	0	0	6,343
M	D	12.000	24,203	45	0	0	24,248
M	T	12.000	9,204	0	0	0	9,204
P	D	12.000	10,801	45	0	0	10,846
M	D	16.000	6,471	0	0	0	6,471
M	T	16.000	2,013	0	0	0	2,013
P	T	16.000	0	0	0	0	0
M	S	20.000	120	0	0	0	120
M	T	20.000	8,682	0	0	0	8,682
P	T	20.000	5,030	0	0	0	5,030
M	S	24.000	500	0	0	0	500
M	T	30.000	350	0	0	0	350
P	T	30.000	130	0	0	0	130
P	S	42.000	2,320	0	0	0	2,320
Total Within Municipality			325,587	1,892	1,749	0	325,730
Total Utility			325,587	1,892	1,749	0	325,730

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,434	0	8	0	3,426		1
M	1.000	1,105	7	0	0	1,112		2
M	1.250	32	0	0	0	32		3
M	1.500	38	0	0	0	38		4
M	2.000	71	0	0	0	71		5
M	2.500	1	0	0	0	1		6
M	3.000	7	0	0	0	7		7
M	4.000	31	0	2	0	29		8
P	6.000		2			2		9
M	6.000	15	0	0	0	15		10
P	8.000		1			1		11
M	8.000	7	0	0	0	7		12
M	10.000	2	0	0	0	2		13
M	12.000	1	0	0	0	1		14
Total Utility		4,744	10	10	0	4,744	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,068	18	208	0	4,878	612	1
0.750	15	0	8	1	8	0	2
1.000	70	1	1	0	70	4	3
1.250	0	0	0	0	0	0	4
1.500	23	1	1	1	24	4	5
2.000	51	0	1	1	51	3	6
3.000	17	3	0	0	20	4	7
4.000	15	2	2	0	15	4	8
6.000	1	1	1	1	2	2	9
8.000	0	1	0	0	1	1	10
10.000	3	0	0	0	3	1	11
Total:	5,263	27	222	4	5,072	635	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,709	86	1	3	1	78	4,878	1
0.750	3	5	0	0	0	0	8	2
1.000	30	24	2	5	2	7	70	3
1.250	0	0	0	0	0	0	0	4
1.500	1	14	3	4	0	2	24	5
2.000	2	24	8	7	3	7	51	6
3.000	0	9	4	5	0	2	20	7
4.000	0	0	9	4	0	2	15	8
6.000	0	0	1	0	1	0	2	9
8.000	0	0	0	0	1	0	1	10
10.000	0	0	1	0	0	2	3	11
Total:	4,745	162	29	28	8	100	5,072	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	380	9	8		381	2
Total Fire Hydrants	380	9	8	0	381	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	381
Number of distribution system valves end of year:	993
Number of distribution valves operated during year:	505

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 642 increased due to the monthly sewer user fee increase during 2005.

Account 651 decreased because in 2004 wages went to this account for repair of the basin deck.

Account 652 decreased due to reallocation of supplies and wages from 2004.

Account 665 decreased due to reallocation of wages from 2004.

Account 672 decreased entirely due to a large portion of excavating costs that were paid to the City in 2004.

Account 673 decreased mainly in wages due to reallocation and fewer main breaks than in 2004. Also, excavation costs decreased between the two years.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Account 391.1 reflects the only adjustment of plant that was retired in 2004.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Account 391.1 reflects plant that was retired in 2004.

Account 392 reflects adjustments for retirement of the 1991 Dodge pickup truck, 1985 GMC Dump Truck and the Trailer for Thawing.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

In order to finance projects for main replacement, the water utility used funds from the Depreciation Fund and borrowed from the electric utility during the year.

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

We are still in the process of updating our database to report the number of services by diameter in inches for services not in use at the end of the year.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

Meters were kept track of by using cards, and now all are being converted to the database in which the count has been corrected.

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

The journal entry for meter retirements went through in the beginning of 2006 and was posted in that year.

If 2-inch or greater meters are reported as residential, please explain.

The 2" residential meters are for large homes on the lake that have hot water heat with the boiler.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, 635 meters were tested in 2005 and 545 AMR meters were installed.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	32,785,177	28,389,064	1
Total Sales of Electricity	32,785,177	28,389,064	
Other Operating Revenues			
Forfeited Discounts (450)	15,261	21,981	2
Miscellaneous Service Revenues (451)	8,868	8,548	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	86,901	81,950	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	21,688	6,824	7
Total Other Operating Revenues	132,718	119,303	
Total Operating Revenues	32,917,895	28,508,367	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	28,915,698	23,906,988	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,172,576	1,089,715	10
Customer Accounts Expenses (901-905)	287,788	232,925	11
Sales Expenses (911-916)	4,368	2,890	12
Administrative and General Expenses (920-932)	905,426	1,046,937	13
Total Operation and Maintenance Expenses	31,285,856	26,279,455	
Other Expenses			
Depreciation Expense (403)	888,834	756,252	14
Amortization Expense (404-407)	58,790	53,337	15
Taxes (408)	728,490	758,648	16
Total Other Expenses	1,676,114	1,568,237	
Total Operating Expenses	32,961,970	27,847,692	
NET OPERATING INCOME	(44,075)	660,675	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	15,261	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	15,261	
Miscellaneous Service Revenues (451):		
FIRE PUMP FEEDER	1,188	3
TEMPORARY SERVICE	400	4
RECONNECTION FEES	7,280	5
Total Miscellaneous Service Revenues (451)	8,868	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
US CELLULAR WATER TOWER LEASE	15,964	7
SBC JOINT POLE CONTACTS	36,409	8
WE ENERGIES JOINT POLE CONTACTS	2,645	9
TDS JOINT POLE CONTACTS	1,259	10
ATC SHARE OF CONTACTS	(189)	11
TIME WARNER JOINT POLE CONACTS	30,813	12
Total Rent from Electric Property (454)	86,901	
Interdepartmental Rents (455):		
NONE		13
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	5,764	14
SEWER CALCULATION ADJUSTMENTS	15,924	15
Total Other Electric Revenues (456)	21,688	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	0	36,408	1
Fuel (501)	0	15,995	2
Steam Expenses (502)	0	96,478	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	0	36,776	6
Miscellaneous Steam Power Expenses (506)	0	108,426	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	0	37,330	9
Maintenance of Structures (511)	0	22,945	10
Maintenance of Boiler Plant (512)	0	164,519	11
Maintenance of Electric Plant (513)	0	46,469	12
Maintenance of Miscellaneous Steam Plant (514)	0	11,568	13
Total Steam Power Generation Expenses	0	576,914	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	0	0	25
Fuel (547)	0	0	26
Generation Expenses (548)	0	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	0	0	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	0	0	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	0	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	33
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	28,915,698	23,326,996	34
System Control and Load Dispatching (556)	0	3,078	35
Other Expenses (557)	0	0	36
Total Other Power Supply Expenses	28,915,698	23,330,074	
Total Power Production Expenses	28,915,698	23,906,988	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	143,950	152,833	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	372,065	283,954	51
Station Expenses (582)	19,847	39,352	52
Overhead Line Expenses (583)	63,175	56,196	53
Underground Line Expenses (584)	38,343	24,155	54
Street Lighting and Signal System Expenses (585)	15,606	20,230	55
Meter Expenses (586)	14,747	19,358	56
Customer Installations Expenses (587)	11,349	13,181	57
Miscellaneous Distribution Expenses (588)	300,572	255,919	58
Rents (589)	3,417	3,535	59
Maintenance Supervision and Engineering (590)	24,287	22,772	60
Maintenance of Structures (591)	0	109	61
Maintenance of Station Equipment (592)	9,936	21,424	62
Maintenance of Overhead Lines (593)	108,462	104,897	63
Maintenance of Underground Lines (594)	34,157	38,359	64
Maintenance of Line Transformers (595)	6,918	31,197	65
Maintenance of Street Lighting and Signal Systems (596)	10	1,190	66
Maintenance of Meters (597)	5,735	1,054	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	1,172,576	1,089,715	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	9,268	8,615	69
Meter Reading Expenses (902)	78,293	61,674	70
Customer Records and Collection Expenses (903)	186,504	147,852	71
Uncollectible Accounts (904)	13,723	14,784	72
Miscellaneous Customer Accounts Expenses (905)	0	0	73
Total Customer Accounts Expenses	287,788	232,925	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	4,368	2,890	77
Total Sales Expenses	4,368	2,890	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	175,815	198,470	78
Office Supplies and Expenses (921)	18,056	35,626	79
Administrative Expenses Transferred -- Credit (922)	0	0	80
Outside Services Employed (923)	17,646	38,858	81
Property Insurance (924)	30,807	79,728	82
Injuries and Damages (925)	66,265	69,956	83
Employee Pensions and Benefits (926)	490,418	516,512	84
Regulatory Commission Expenses (928)	44	14	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	60,427	69,880	87
Rents (931)	2,472	2,972	88
Maintenance of General Plant (932)	43,476	34,921	89
Total Administrative and General Expenses	905,426	1,046,937	
Total Operation and Maintenance Expenses	31,285,856	26,279,455	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		598,534	598,534	1
Social Security		119,371	142,707	2
Wisconsin Gross Receipts Tax		4,187	(1,603)	3
PSC Remainder Assessment		36,461	30,337	4
Other (specify): SEWER CHARGE		(4,684)	(900)	5
PORTION OF PROPERTY TAX EQUIV	ALLOCATED TO FIBER OPTICS & STEAM PLANT	(25,379)	(10,427)	6
Total tax expense		728,490	758,648	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Winnebago			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.157700	0.185300			3
County tax rate	mills		3.549100	5.233000			4
Local tax rate	mills		8.032200	9.437800			5
School tax rate	mills		7.317800	8.596400			6
Voc. school tax rate	mills		1.429100	1.679100			7
Other tax rate - Local	mills		0.478900	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.964800	25.131600			10
Less: state credit	mills		0.785400	1.146600			11
Net tax rate	mills		20.179400	23.985000			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.032200	9.437800			14
Combined School Tax Rate	mills		8.746900	10.275500			15
Other Tax Rate - Local	mills		0.478900	0.000000			16
Total Local & School Tax	mills		17.258000	19.713300			17
Total Tax Rate	mills		20.964800	25.131600			18
Ratio of Local and School Tax to Total	dec.		0.823189	0.784403			19
Total tax net of state credit	mills		20.179400	23.985000			20
Net Local and School Tax Rate	mills		16.611467	18.813904			21
Utility Plant, Jan. 1	\$	23,240,857	2,740,246	20,500,611			22
Materials & Supplies	\$	419,710	0	419,710			23
Subtotal	\$	23,660,567	2,740,246	20,920,321			24
Less: Plant Outside Limits	\$	478,649	34,586	444,063			25
Taxable Assets	\$	23,181,918	2,705,660	20,476,258			26
Assessment Ratio	dec.		1.189513	1.012333			27
Assessed Value	\$	23,947,209	3,218,418	20,728,792			28
Net Local & School Rate	mills		16.611467	18.813904			29
Tax Equiv. Computed for Current Year	\$	443,452	53,463	389,989			30
Tax Equivalent per 1994 PSC Report	\$	598,534					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	598,534					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	272,144	2,786	34
Structures and Improvements (361)	245,552		35
Station Equipment (362)	5,070,899		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,834,258	106,527	38
Overhead Conductors and Devices (365)	2,372,351	112,914	39
Underground Conduit (366)	405,740	36,084	40
Underground Conductors and Devices (367)	2,605,581	244,304	41
Line Transformers (368)	2,089,457	107,624	42
Services (369)	1,000,228	41,046	43
Meters (370)	1,060,997	198,563	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	380,330	37,492	47
Total Distribution Plant	17,337,537	887,340	
GENERAL PLANT			
Land and Land Rights (389)	243,471		48
Structures and Improvements (390)	2,016,673	145,853	49
Office Furniture and Equipment (391)	114,227		50
Computer Equipment (391.1)	173,997	10,262	51
Transportation Equipment (392)	661,214	86,298	52
Stores Equipment (393)	40,491		53
Tools, Shop and Garage Equipment (394)	109,883	17,357	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			274,930	34
Structures and Improvements (361)			245,552	35
Station Equipment (362)		(128,818)	4,942,081	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	15,974	(15,273)	1,909,538	38
Overhead Conductors and Devices (365)	31,415	5,424	2,459,274	39
Underground Conduit (366)	11,942	4,784	434,666	40
Underground Conductors and Devices (367)	17,244	(5,490)	2,827,151	41
Line Transformers (368)	45,478	160,609	2,312,212	42
Services (369)	7,253	1,942	1,035,963	43
Meters (370)	56,434		1,203,126	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	26,747	400	391,475	47
Total Distribution Plant	212,487	23,578	18,035,968	
GENERAL PLANT				
Land and Land Rights (389)			243,471	48
Structures and Improvements (390)		(831)	2,161,695	49
Office Furniture and Equipment (391)			114,227	50
Computer Equipment (391.1)	4,763	25,071	204,567	51
Transportation Equipment (392)	71,983		675,529	52
Stores Equipment (393)			40,491	53
Tools, Shop and Garage Equipment (394)			127,240	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	34,852		55
Power Operated Equipment (396)	119,873		56
Communication Equipment (397)	219,571	6,390	57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	3,734,252	266,160	
Total utility plant in service directly assignable	21,071,789	1,153,500	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 21,071,789	 1,153,500	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)	2,244		32,608	55
Power Operated Equipment (396)			119,873	56
Communication Equipment (397)		(32,664)	193,297	57
Miscellaneous Equipment (398)			0	58
Other Tangible Property (399)			0	59
Total General Plant	78,990	(8,424)	3,912,998	
Total utility plant in service directly assignable	291,477	15,154	21,948,966	
Common Utility Plant Allocated to Electric Department				0 60
Total utility plant in service	291,477	15,154	21,948,966	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	7,652		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	110,944	3,193	38
Overhead Conductors and Devices (365)	145,464	9,312	39
Underground Conduit (366)	30,918	5,543	40
Underground Conductors and Devices (367)	362,924	13,281	41
Line Transformers (368)	2,539		42
Services (369)	254,400	3,806	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	188,356		47
Total Distribution Plant	1,103,197	35,135	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0	6,260	49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	235,785		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			7,652 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	959	363	113,541 38
Overhead Conductors and Devices (365)	1,922	68	152,922 39
Underground Conduit (366)	910		35,551 40
Underground Conductors and Devices (367)	2,402		373,803 41
Line Transformers (368)	55		2,484 42
Services (369)	1,790	35	256,451 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	13,247		175,109 47
Total Distribution Plant	21,285	466	1,117,513
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			6,260 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			235,785 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	235,785	6,260	
Total utility plant in service directly assignable	1,338,982	41,395	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,338,982	 41,395	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	242,045
Total utility plant in service directly assignable	21,285	466	1,359,558
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	21,285	466	1,359,558

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0	3.08%	1
Boiler Plant Equipment (312)	0	3.62%	2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0	2.56%	4
Accessory Electric Equipment (315)	0	2.94%	5
Miscellaneous Power Plant Equipment (316)	0	3.85%	6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0	2.94%	14
Prime Movers (343)	0	3.45%	15
Generators (344)	0		16
Accessory Electric Equipment (345)	0	2.94%	17
Miscellaneous Power Plant Equipment (346)	0	3.45%	18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	88,731	2.84%	6,974	27
Station Equipment (362)	2,182,816	3.00%	150,195	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,080,925	5.56%	104,118	30
Overhead Conductors and Devices (365)	1,068,432	4.26%	102,914	31
Underground Conduit (366)	82,450	2.50%	10,505	32
Underground Conductors and Devices (367)	565,099	4.11%	111,643	33
Line Transformers (368)	685,902	2.73%	60,082	34
Services (369)	673,641	7.05%	71,724	35
Meters (370)	245,581	3.57%	40,415	36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	195,313	6.39%	24,659	39
Total Distribution Plant	6,868,890		683,229	
GENERAL PLANT				
Structures and Improvements (390)	623,103	2.50%	52,230	40
Office Furniture and Equipment (391)	49,183	6.67%	7,619	41
Computer Equipment (391.1)	149,007	16.67%	31,553	42
Transportation Equipment (392)	255,245	7.60%	55,662	43
Stores Equipment (393)	22,444	4.00%	1,620	44
Tools, Shop and Garage Equipment (394)	67,018	5.88%	6,971	45
Laboratory Equipment (395)	9,914	3.33%	1,123	46
Power Operated Equipment (396)	30,314	8.93%	10,699	47
Communication Equipment (397)	(49,417)	8.33%	109,255	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	1,156,811		276,732	
Total accum. prov. directly assignable	8,025,701		959,961	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					95,705	27
362				16,462	2,349,473	28
363					0	29
364	15,974	27,377	8,584	(3,385)	1,146,891	30
365	31,415	28,670	5,087	(3,346)	1,113,002	31
366	11,942	4,157			76,856	32
367	17,244	5,912	16,605		670,191	33
368	45,478		4,699	(16,462)	688,743	34
369	7,253	2,370	2,141	(1,016)	736,867	35
370	56,434				229,562	36
371					0	37
372					0	38
373	26,747	1,574	(129)		191,522	39
	212,487	70,060	36,987	(7,747)	7,298,812	
390					675,333	40
391				1,203	58,005	41
391.1	4,763		1,867	16,438	194,102	42
392	71,983		5,500	9,619	254,043	43
393					24,064	44
394				9,635	83,624	45
395	2,244				8,793	46
396					41,013	47
397			5,000	5,498	70,336	48
398					0	49
399					0	50
	78,990	0	12,367	42,393	1,409,313	
	291,477	70,060	49,354	34,646	8,708,125	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department	0		51
<hr/>			
Total accum. prov. for depreciation	8,025,701		959,961
	<hr/>		<hr/>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	291,477	70,060	49,354	34,646	8,708,125

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	3,477	3.00%	230	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	69,220	5.56%	6,241	30
Overhead Conductors and Devices (365)	68,858	4.26%	6,355	31
Underground Conduit (366)	751	2.50%	831	32
Underground Conductors and Devices (367)	29,752	4.11%	15,140	33
Line Transformers (368)	102	2.73%	68	34
Services (369)	250,367	7.05%	320	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	34,519	6.39%	11,613	39
Total Distribution Plant	457,046		40,798	
GENERAL PLANT				
Structures and Improvements (390)	0	2.50%	78	40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	19,653	16.67%	39,305	42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	0			48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	19,653		39,383	
Total accum. prov. directly assignable	476,699		80,181	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					3,707	28
363					0	29
364	959				74,502	30
365	1,922				73,291	31
366	910				672	32
367	2,402				42,490	33
368	55				115	34
369	1,790				248,897	35
370					0	36
371					0	37
372					0	38
373	13,247				32,885	39
	21,285	0	0	0	476,559	
390					78	40
391					0	41
391.1					58,958	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	59,036	
	21,285	0	0	0	535,595	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	476,699		80,181

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	21,285	0	0	0	535,595

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	6		2		4	1
7.2/12.5 kV (12kV)	44	2			46	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)	0		0		0	5
7.2/12.5 kV (12kV)	38	4			42	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)					0	10
14.4/24.9 kV (25kV)					0	11
Other:						
34.5 kV	7	1			8	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	81,004	Wednesday	01/05/2005	18:00	53,021
February	02	78,952	Tuesday	02/08/2005	19:00	47,405
March	03	78,108	Wednesday	03/02/2005	19:00	52,044
April	04	76,201	Wednesday	04/20/2005	14:00	48,862
May	05	78,346	Tuesday	05/31/2005	12:00	50,731
June	06	90,142	Monday	06/27/2005	14:00	53,811
July	07	89,747	Wednesday	07/13/2005	15:00	54,444
August	08	89,272	Monday	08/01/2005	17:00	54,961
September	09	86,198	Tuesday	09/13/2005	15:00	51,840
October	10	84,585	Wednesday	10/05/2005	14:00	52,115
November	11	78,727	Tuesday	11/01/2005	18:00	49,879
December	12	81,201	Monday	12/05/2005	18:00	50,603
Total		992,483				619,716

System Name Menasha Electric Utility

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power System, Inc -WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		619,716	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		619,716	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		613,549	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		271	22
Total Used by Company		271	23
Total Sold and Used		613,820	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,896	27
Total Energy Losses		5,896	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		0.9514%	29
Total Disposition of Energy		619,716	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
MS-2	MS-2	100	222	1
RG-1	RG-1	7,735	59,527	2
RG-2	RG-2	32	394	3
Total Sales for Residential Sales		7,867	60,143	
Commercial & Industrial				
CG-1	CG-1	693	14,619	4
CG-2	CG-2	10	315	5
CP-1	CP-1	61	17,258	6
CP-2	CP-2	17	27,780	7
CP-2 INTERDEPARTMENTAL	CP-2	2	1,583	8
CP-2 OTHER SALES TO PUBLIC AUTHORITY	CP-2	1	599	9
CP-3	CP-3	13	97,242	10
CP-4	CP-4	3	392,515	11
MS-2	MS-2	5	3	12
Total Sales for Commercial & Industrial		805	551,914	
Public Street & Highway Lighting				
MS-1	MS-1	2	1,419	13
MS-3	MS-3	3	73	14
Total Sales for Public Street & Highway Lighting		5	1,492	
Sales for Resale				
NONE				15
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		8,677	613,549	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		15,275	15,875	31,150	1
		4,218,550	565,342	4,783,892	2
		24,986	3,198	28,184	3
0	0	4,258,811	584,415	4,843,226	
		1,056,177	133,638	1,189,815	4
		25,565	1,983	27,548	5
	122,545	1,096,362	161,598	1,257,960	6
	158,614	1,400,000	264,114	1,664,114	7
	8,140	73,500	14,714	88,214	8
	3,311	31,203	5,845	37,048	9
	416,425	4,103,968	913,941	5,017,909	10
	1,252,611	14,452,103	4,045,786	18,497,889	11
		462	28	490	12
0	1,961,646	22,239,340	5,541,647	27,780,987	
		142,340	12,579	154,919	13
		5,408	637	6,045	14
0	0	147,748	13,216	160,964	
				0	15
0	0	0	0	0	
0	1,961,646	26,645,899	6,139,278	32,785,177	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI				1
Point of Delivery	VARIOUS				2
Type of Power Purchased (firm, dump, etc.)	FIRM				3
Voltage at Which Delivered	138,000/13,200				4
Point of Metering	SAME AS DELIVERY				5
Total of 12 Monthly Maximum Demands -- kW	992,483				6
Average load factor	85.5356%				7
Total Cost of Purchased Power	28,915,698				8
Average cost per kWh	0.0467				9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	22,030	30,990			12
February	20,775	26,630			13
March	23,421	28,624			14
April	20,884	27,979			15
May	21,171	29,560			16
June	24,491	29,320			17
July	21,633	32,811			18
August	25,336	29,625			19
September	22,546	29,293			20
October	21,586	30,529			21
November	21,480	28,399			22
December	22,008	28,595			23
Total kWh (000)	267,361	352,355			24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2005 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum	1/1/2005	11
Number of Hours Generators Operated	0	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Menasha	Menasha			1
Unit Identification	4	3			2
Type of Generation	STEAM	STEAM			3
kWh Net Generation (000)	0	0			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)					7
Date and Hour of Such Maximum Demand					8
Load Factor					9
Maximum Net Generation in Any One Day					10
Date of Such Maximum					11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)					16
Monthly Net Generation --- kWh (000):					17
January					18
February					19
March					20
April					21
May					22
June					23
July					24
August					25
September					26
October					27
November					28
December					29
Total kWh (000)	0	0			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?	M	M			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
Menasha	4	1964	875	905	Riley	Stoker	153	1
Menasha	3	1956	625	835	Springfiel	Stoker	100	2
Total							253	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
Total						0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
					kW (n)	kVA (o)			
1964	TC	3600	14		13680	16094	13680	14500	1
1956	TC	3600	4		7500	9375	7500	8500	2
Total				0	21180	25469	21180	23000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) Capacity (kW) (n)
			kW (k)	kVA (l)		
	Total	0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Meadows	Melissa	Milwaukee	Northside	Tayco	1
Voltage--High Side	138	138	34	138	138	2
Voltage--Low Side	13	13	4	34	34	3
Num. Main Transformers in Operation	1	1	3	2	2	4
Total Capacity of Transformers in kVA	22	22	5	50	50	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	5,160	15,840	0	19,351	60,337	7
Dt and Hr of Such Maximum Demand	10/06/2005	05/26/2005		06/24/2005	10/18/2005	8
	12:00	13:00		15:00	17:00	9
Kwh Output	20,540,480	68,985,008	0	105,172,456	424,889,856	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	9,748	1,226	122,775	1
Acquired during year	1,282	56	5,504	2
Total	11,030	1,282	128,279	3
Retired during year	1,165	26	965	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	9,865	1,256	127,314	6
Number end of year accounted for as follows:				7
In customers' use	9,373	1,216	114,048	8
In utility's use	20	9	1,425	9
				10
Locked meters on customers' premises				11
In stock	472	31	11,841	12
Total end of year	9,865	1,256	127,314	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	5	855	1
Sodium Vapor	150	842	606,941	2
Sodium Vapor	250	297	383,833	3
Sodium Vapor	400	1	326	4
Total		1,145	991,955	
Ornamental				
Sodium Vapor	100	31	15,066	5
Sodium Vapor	150	471	313,266	6
Sodium Vapor	250	74	97,162	7
Sodium Vapor	400	1	1,956	8
Total		577	427,450	
Other				
Metal Halide/Halogen	400	5	16,731	9
Other	400	2	8,122	10
Sodium Vapor	100	7	8,034	11
Sodium Vapor	150	83	82,440	12
Sodium Vapor	200	3	4,599	13
Sodium Vapor	250	41	73,535	14
Total		141	193,461	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Accounts 500 to 514 decreased to zero due to the power plant being converted into a steam plant. All wages were reclassified to the steam utility construction.

Account 555 includes the purchase power costs and PCAC increasing throughout 2005.

Account 581 increased due to reallocation of wages from 2004.

Account 582 decreased due to reallocation of wages and supplies from 2004.

Account 584 increased due to more inventory charged out for URD projects.

Account 592 decreased due to reallocation of wages from 2004, along with receiving reimbursement from ATC for a percentage of common plant at the substations.

Account 595 decreased because in 2004 there was more labor for transferring transformers purchased from WE Energies and the addition of Woodland Hills.

Accounts 902 and 903 increased due to the reallocation of the split between the electric and water utilities.

Account 921 decreased because in 2004 more was spent on website development, network security, computer maintenance and supplies.

Account 923 decreased because in 2004 more services were needed for legal aspects and union bargaining agreements.

Account 924 decreased because a portion of property insurance was reclassified from electric to the steam utility, as all assets were transferred to steam.

Property Tax Equivalent (Electric) (Page E-05)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

This is the tax rate for the Sanitary District for Calumet County.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Additions for any Accounts exceed \$100,000, please explain.

Account 390 includes the addition of a security camera and an air conditioner unit both at the Milwaukee Street complex. It also includes the completion of the Centennial Plaza located outside of the Milwaukee Street location.

Account 364 includes the addition of 23-35' poles, 11-40' poles, 22-45' poles, 13-50' poles, 1-55' pole, 8 cluster mount brackets, 31 anchors, 49 crossarms, 49 guys and 174 secondary attachments.

Account 365 includes the addition of 99 dead ends, 90 arresters, 56 cutouts, 46 grounds, 5 gang switches, 7,708 ft of 1/O aluminum triplex, 1,195 ft of #2/O triplex, 420 ft of #2 aluminum triplex, 6,260 ft of #2 ACSR Bare, 5,310 ft of #4/O Quad, 500 ft of #4/O aluminum triplex, 365 ft of 336 quad, 80 ft of #6 aluminum triplex and 370 ft of 350 MCM wire.

Account 367 includes the addition of 10 elbow arresters, 8 riser arresters, 4 3kv/10kv arresters, 82 elbow terminators, 29 terminators, 15 grounds, 7 cutouts, 11 secondary enclosures, 2 sectionalizer enclosures, 7,833 ft of 1/O cable, 80 ft of #2 cable triplex, 650 ft of 350 MCM quad cable, 830 ft of 350 MCM triplex, 12,520 ft of 350 MCM cable and 7,770 ft of 750 Al cable.

Account 368 includes the addition of 35 pole mounted and 21 pad mounted transformers.

Account 370 includes the purchase of 1,282 meters, the majority of them having AMR.

If Adjustments for any account are nonzero, please explain.

Accounts 362 and 368 include the reclassification of plant that in the previous year had been transferred out of Property Held for Future Use.

Accounts 364, 365, 366, 367, 369, 373, 390, 391.1 and 397.1 reflect adjustments for plant booked in 2004.

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

Accounts 364, 365 and 369 all include adjustments for contributed plant booked in 2004.

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-10)

General footnotes

In 2004 Account 397.1 retired miscellaneous Scada equipment which was not fully depreciated. This was adjusted in 2005 to reflect the correct balances.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-1)

If Adjustments for any account are nonzero, please explain.

Accounts 362 and 368 include the reclassification of plant that had been transferred out of Property Held for Future Use in 2004. It was reclassified to account 368, Line Transformers.

Accounts 364, 365 and 369 reflect an adjustment for plant booked in 2004.

Account 391.1 includes both an adjustment for plant that had been booked in 2004, along with computers that had been retired in 2004.

Account 392 reflects the retirement adjustment for the 1983 Digger Derrick Truck, along with transferring a pickup truck to the steam utility.

Accounts 394, 391 and 397 have been transferred to the steam utility.

Sales of Electricity by Rate Schedule (Page E-18)

If Billing Demand Units are not reported in Columns (e) or (f), please explain.

We do not measure the data to be reported in column (e).

Purchased Power Statistics (Page E-20)

General footnotes

The delivery points include Meadows, Melissa, Northside and Tayco substations at 138,000 voltage. It also includes the Power Plant and N/M Sewerage Green Power at 13,200 voltage.

Steam Production Plants (Page E-23)

General footnotes

Units 1 and 2 are out of service.

Units 3 and 4 were not run in 2005 due to the conversion of the power plant into a steam utility.

Substation Equipment (Page E-27)

General footnotes

The information for the Milwaukee Substation is included in the Northside and Tayco totals.

At Northside we have 2 transformers 1-34kv 50mva and 1-13kv 22mva.

The maximum demand is a 60-minute maximum vs a 15-minute maximum.
